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**EAST FELICIANA PARISH SCHOOL BOARD**  
**CLINTON, LOUISIANA**  
**GENERAL PURPOSE FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2002**

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Under provisions of state law, this report is a public document. A copy of this report has been submitted to the entity and shall remain a public document. The report is available for public inspection at the Motion Picture office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/15/02



EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDING JUNE 30, 2021



## TABLE OF CONTENTS

	<u>Page</u>
<b>Independent Auditor's Report</b>	<b>i</b>
<b>General Purpose Financial Statements:</b>	
Combined Balance Sheet - All Fund Types and Account Groups	2 - 3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	4 - 7
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget to Actual (GAAP Basis) - General and Special Revenue Funds	8 - 11
Notes to General Purpose Financial Statements	12 - 21
<b>Supplemental Information</b>	
<b>Combining and Individual Fund Statements</b>	
Special Revenue Funds - Descriptions	24
Combining Balance Sheet - All Special Revenue Funds	25
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - All Special Revenue Funds	26
Statements of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual (GAAP Basis)	
IASA Fund	27
Other Federal Funds	28
School Food Service Fund	29
Operations and Maintenance Fund	30
Fiduciary Fund Type - Descriptions	31
Combining Balance Sheet - Agency Funds	32
Schedule of Compensation Paid Board Members	33





**Penttharvath & Nottorville**

*A Professional Accounting Corporation  
Associated Offices in Member Cities of the United States  
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**INDEPENDENT AUDITORS' REPORT**

The Members of the  
East Feliciana Parish School Board  
Clinton, Louisiana

We have audited the accompanying general purpose financial statements of the East Feliciana Parish School Board as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Feliciana Parish School Board, as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 17, 2002 on our consideration of the East Feliciana Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the East Feliciana Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Penttharvath & Nottorville*

Baton Rouge, Louisiana  
December 17, 2002

# **EAST TULALAMA TARIKH SCHOOL BOARD**

**Chasco, Louisiana**

## **COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**

**JUNE 30, 2002**

	<u>Compositional Fund Types</u>			
	<u>General</u>	<u>Special</u>	<u>Date</u>	<u>Capital</u>
		<u>Revenue</u>	<u>Revenue</u>	<u>Projects</u>
<b>Assets</b>				
Cash and cash equivalents	\$ 4,856,447	\$ 3,211,689	\$ 281,588	\$ 47,833
Receivables and due from other governments	126,133	544,387	-	-
Due from other funds	1,228,739	85,117	-	-
Inventory	-	14,709	-	-
Prepaid expenses	1,424	-	-	-
Land, building and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Assets available for debt service	-	-	-	-
Assets to be provided for retirement of general long-term debt	-	-	-	-
<b>Total assets</b>	<b>\$ 6,212,751</b>	<b>\$ 3,867,905</b>	<b>\$ 281,588</b>	<b>\$ 47,833</b>
<b>Liabilities and Fund Equity</b>				
<b>Liabilities</b>				
Accounts payable	\$ 68,656	\$ 27,833	\$ -	\$ -
Accrued salaries and benefits	1,433,940	-	-	-
Due to other funds	-	1,034,709	26,114	-
Due to other governments	-	-	-	-
Notes tax revenue	-	-	-	-
Amounts held for students	-	-	-	-
Deferred revenue	-	92,134	-	-
Long-term debt	-	-	-	-
<b>Total liabilities</b>	<b>1,502,600</b>	<b>1,154,746</b>	<b>26,114</b>	<b>-</b>
<b>Equity and other credits:</b>				
Reserves to general				
Bond funds	-	-	-	-
Fund balances				
Reserved for investments	-	4,476	-	-
Reserved for capital projects	1,424	-	-	-
Reserved for debt service	-	-	281,588	-
Unassigned				
Designated for payments of compensation	8,123	-	-	-
Unassigned	4,794,739	1,739,600	174,124	47,833
<b>Total fund equity</b>	<b>4,794,739</b>	<b>2,584,326</b>	<b>281,576</b>	<b>47,833</b>
<b>Total liabilities and fund equity</b>	<b>\$ 6,297,339</b>	<b>\$ 3,739,072</b>	<b>\$ 307,690</b>	<b>\$ 47,833</b>

The accompanying notes are an integral part of this statement.





**EAST FELICIANA PARISH SCHOOL BOARD****Cloutier, Louisiana****COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES****ALL GOVERNMENTAL FUNDS TYPES****FOR THE YEAR ENDING JUNE 30, 2002**

	<u>General</u>	<u>Special</u>	<u>Fund</u>
		<u>Revenue</u>	<u>Balance</u>
<b>Revenues:</b>			
Local revenues:			
Taxes:			
Ad valorem	\$ 1,055,833	\$ -	\$ 998,314
State and local	1,132,888	1,070,543	-
Excess-proc. investments	50,549	50,549	(8,475)
Other	(64,714)	(8,100)	-
State revenues:			
Constitutional grant-in-aid	(8,545,176)	(78,264)	-
Revenue sharing	80,098	-	-
Revolving grant-in-aid	592,117	-	-
Federal revenues:			
Education	1,290,883	1,009,632	-
Transportation	11,875,510	4,605,134	1,020,730
<b>Expenditures:</b>			
Current:			
Instruction:			
Regular education programs	4,576,560	362,387	-
Special education programs	1,686,280	(81,488)	-
Vocational education programs	262,832	24,950	-
Other education programs	(64,490)	-	-
Special and related education programs	158,349	1,016,504	-
Support services:			
Facility support services	688,564	198,114	-
Instructional materials	839,111	434,078	-
General administrative services	617,044	(1,204)	(3,800)
Student administrative services	938,811	8,239	-
Business administrative services	164,716	-	-
Plant operation and maintenance	1,037,066	(87)	-
Transportation	965,112	(60,940)	-
Food services	(60,667)	1,105,671	-
Counsel services	6411	-	-
Community services	4,340	-	-
Capital outlay:			
Facilities acquisition and construction	-	-	-
Debt service:			
Principal retirement	-	-	(71,000)
Interest and bond charges	-	-	(6,720)
Total expenditures	14,401,563	3,471,988	948,882
Excess (deficiency) of revenues over expenditures	\$ (710,657)	\$ 1,276,136	\$ 77,007

The accompanying notes are an integral part of this statement.



Capital Projects		2002 Total	2001 Total
		(Millions of Dollars)	(Millions of Dollars)
\$	-	\$201,337	\$188,213
	-	2,096,349	2,296,396
	1,470	141,699	100,877
	-	455,354	275,499
	-	15,490,049	9,598,298
	-	86,078	-
	-	655,127	105,428
	-	5,551,601	2,426,168
	1,470	12,175,736	17,282,712

	-	6,076,007	6,155,271
	-	1,341,746	1,500,766
	-	114,873	279,611
	-	214,176	294,679
	-	1,141,063	647,362
	-	756,876	587,514
	-	1,211,529	669,997
	-	44,104	275,882
	-	961,691	627,611
	-	146,736	204,367
41,869	1,340,944	7,444,679	-
-	1,041,202	1,687,746	-
-	1,146,706	1,056,371	-
-	4,401	7,147	-
-	4,868	9319	-
491,873	491,873	141,813	-
-	871,008	890,000	-
-	46,858	77,468	-
215,936	10,448,731	17,528,712	-

\$ (556,400) \$ 10,578 \$ 111,779

(continued)





**EAST FELICIANA PARISH SCHOOL BOARD****Citrus, Louisiana****COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**FOR THE YEAR ENDED JUNE 30, 2003**

	<u>General</u>	<u>Special</u> <u>Revenues</u>	<u>Debt</u> <u>Service</u>
Excess (deficiency) of revenues over expenditures (continued)	\$ <u>751,457</u>	\$ <u>1,179,156</u>	\$ <u>71,837</u>
<b><u>Other financing transactions:</u></b>			
Opening transfers in	1,000,744	-	-
Opening transfers out	-	(1,000,744)	-
Total other financing sources (uses)	<u>1,000,744</u>	<u>(1,000,744)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	\$ <u>752,201</u>	\$ <u>178,412</u>	\$ <u>71,837</u>
Fund balances at beginning of year	<u>3,937,323</u>	<u>3,408,324</u>	<u>388,408</u>
Fund balances at end of year	\$ <u>4,689,524</u>	\$ <u>3,586,736</u>	\$ <u>460,245</u>

The accompanying notes are an integral part of this statement.



Capital Expenditures	2005 Total (Reconciliation Only)	2004 Total (Reconciliation Only)
\$ (34,400)	\$ 107,458	\$ 123,009
581,307	1,693,111	1,495,818
<u>546,907</u>	<u>(1,685,653)</u>	<u>(1,482,809)</u>
41,000	107,458	123,009
<u>726</u>	<u>7,379,666</u>	<u>7,198,120</u>
\$ (1,821)	\$ 7,387,644	\$ 7,379,666
	(Capitalized)	

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Citrus, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL GAAP BASIS - GENERAL AND SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2001**

	<u>General Fund</u>			<u>Volunteer</u>	
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>	<u>Unencumbered</u>
<b>Revenues:</b>					
Local sources:					
Taxes					
Ad valorem	\$ 1,800,114	\$ 1,870,223	\$	11,009	
Sales and use	1,077,000	1,052,800		71,200	
Earnings on investments	100,000	97,100		(60,710)	
Other	200,100	200,700		47,300	
State sources:					
Unrestricted grants/income	10,000,000	10,000,000		(100,000)	
Revenue sharing	77,000	80,000		3,000	
Restricted grants/income	600,000	600,100		(0,000)	
Federal sources:					
Grants/income - categorical	200,000	170,000		(100,000)	
Total revenues	<u>14,077,214</u>	<u>13,870,923</u>		<u>(186,710)</u>	

**Expenditures:**

Current:					
Instruction:					
Regular education programs	6,000,000	6,000,000		(7,000)	
Special education programs	1,000,000	1,000,000		(0,000)	
Technical education programs	500,000	500,000		(0,000)	
Other education programs	100,000	111,000		(0,000)	
Special self-instruction programs	100,000	111,000		(0,000)	
Support services:					
Food/nutrition services	500,000	500,000		(0,000)	
Instructional staff services	800,000	800,000		(0,000)	
General administrative services	100,000	111,000		(0,000)	
School administration services	1,000,000	1,000,000		(0,000)	
Business administration services	100,000	111,000		(0,000)	
Plant operations and maintenance	1,000,000	1,000,000		(0,000)	
Transportation	500,000	500,000		(0,000)	
Food services	100,000	111,000		(0,000)	
Campus services	500,000	500,000		(0,000)	
Community services	100,000	111,000		(0,000)	
Capital Outlay:					
Facilities acquisition and construction	100,000	-		(0,000)	
Total expenditures	<u>15,000,000</u>	<u>15,000,000</u>		<u>(0,000)</u>	

Excess (Deficiency) of revenues over expenditures

\$ (1,000,000) \$ (1,000,000) \$ (0,000)

The accompanying notes are an integral part of this statement.



Special Revenue Fund		
Budget	Actual	Variance Revenue (Excess/Deficit)
\$	\$	\$
1,000,000	1,171,147	(171,147)
90,000	11,349	(78,651)
114,481	81,570	(32,911)
-	-	-
170,261	170,261	-
<u>3,485,181</u>	<u>3,208,832</u>	<u>(276,350)</u>
<u>4,055,841</u>	<u>3,580,754</u>	<u>(475,087)</u>

398,891	501,137	102,246
264,683	841,408	576,725
10,992	14,833	3,841
-	-	-
1,897,582	1,044,336	(853,246)
264,491	154,914	109,577
108,178	484,978	376,800
10,207	11,194	987
2,501	8,336	(5,835)
-	-	-
441	870	(429)
88,714	46,849	41,865
1,118,114	1,174,571	(56,457)
441	-	441
-	-	-
<u>1,750,136</u>	<u>3,441,418</u>	<u>(1,691,282)</u>

0 1,185,841 0 1,479,136 0 (293,295)

(Continued)



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clinch, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (GAAP BASIS) - GENERAL AND SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2002**

	<u>General Fund</u>		<u>Variance</u> <u>Revenue</u> <u>(Underexpend)</u>
	<u>Budget</u>	<u>Actual</u>	
<b>Other financing sources (uses):</b>			
Operating transfers in	\$ 1,114,027	\$ 1,099,749	\$ (14,278)
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Fund other financing sources (uses)	<u>1,114,027</u>	<u>1,099,749</u>	<u>(14,278)</u>
Excess of transactions other financing sources over expenditures and other financing sources (uses)	252,480	388,117	135,637
Fund balances at beginning of year	<u>3,932,224</u>	<u>3,932,224</u>	<u>-</u>
Fund balances at end of year	<u>\$ 4,184,507</u>	<u>\$ 4,320,341</u>	<u>\$ (135,171)</u>

This accompanying statement is integral part of this statement.

<u>Special Reserve Fund</u>			<u>Various Reserves (Unallocated)</u>		
<u>Budget</u>	<u>Actual</u>		<u>Budget</u>	<u>Actual</u>	
\$ -	\$ -		\$ -	\$ -	
<u>(3,344,842)</u>	<u>(3,683,173)</u>		<u>(338,694)</u>	<u>(338,694)</u>	
<u>(3,344,842)</u>	<u>(3,683,173)</u>		<u>(338,694)</u>	<u>(338,694)</u>	
(249,888)	(308,178)		(141,791)	(141,791)	
<u>5,158,901</u>	<u>5,158,901</u>		<u>-</u>	<u>-</u>	
\$ <u><u>2,899,059</u></u>	\$ <u><u>2,899,059</u></u>	\$ <u><u>1,845,791</u></u>			

(Continued)

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Crisco, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

The School Board complies with U.S. Generally Accepted Accounting Principles (GAAP). The School Board's reporting entity applies all relevant *Governmental Accounting Standards Board (GASB)* pronouncements.

**a. Reporting Entity**

The East Feliciana Parish School Board (School Board) was created by Louisiana Revised Statute (LSA-R.S.) 17:81 for the purpose of providing public education for the residents of East Feliciana Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is authorized to establish public schools as it deems necessary, to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed, and to determine local supplements to their salaries. The School Board is currently comprised of 12 members who are elected from 7 districts for a term of four years.

The School Board operates 7 schools within the parish with a total enrollment of approximately 1,600 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. Additionally, the School Board provides transportation and school food services for the students.

GASB Statement 14 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, *fiscally independent* means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units, defined by GASB Statement 14 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship. Certain units of local government, over which the School Board maintains no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities within the parish, are excluded from the financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the School Board. The School Board is not a component unit of any other entity.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clatam, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies** (continued)

**5. Basis of Presentation - Fund Accounting**

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions of the School Board are financed. The acquisition, use and balance of the School Board's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School Board's governmental fund types:

**General Fund** - The General Fund is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.

**Special Revenue Funds** - Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal and state grant and enrichment programs established for various educational objectives as well as for the proceeds of a 1.1% sales tax which is restricted to maintenance and operations.

**Debt Service Fund** - The Debt Service Fund, established to meet requirements of bond ordinances, is used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

**Capital Projects Fund** - The Capital Projects Fund was established to account for capital improvements, including construction of new facilities and renovations.

**Excluding Fund Types - Agency Funds**

Fiduciary funds are used to account for assets held by the School Board in a trustee or agency capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve maintenance of funds or operations.





**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clarks, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies (continued)**

**b. Basis of Presentation – Fund Accounting (continued)**

**Account Groups**

The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations. Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term debt. The following are the School Board's account groups:

**General Fixed Asset Account Group** – Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, rather than in the governmental funds.

**General Long-Term Debt Account Group** – Long-term debt, including capitalized leases payable and compensated absences payable, expected to be financed from governmental funds is accounted for in the general long-term debt account group.

**c. Basis of Accounting**

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and fiduciary fund types are accounted for using a current financial resources measurement focus. Within the measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**Revenues**

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (discussible to account). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fees and profits, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The Board definition of available means expected to be received within sixty days of the end of the fiscal year.

Non-exchange transactions, in which the Board receives value without directly giving value in return, include sales tax, property tax, special assessments, grants, entitlements, and donations. Property taxes are considered measurable in the calendar year of the tax levy if collected soon enough to meet the availability criteria. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special Assessments are recognized as revenues only to the extent that individual liabilities are considered current assets in the governmental fund types. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources can be used.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Citrus, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

1. **Summary of Significant Accounting Policies** (continued)

c. **Basis of Accounting** (continued)

**Expenditures**

Salaries are recorded as expenditures when incurred. Nine-month employee salaries are incurred over a nine month period but can be paid over a period up to twelve months.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

Principal and interest on general long-term debt are not recognized until due.

All other expenditures are generally recognized under the modified accrual basis of accounting when the related final liability is incurred if it is expected to be paid within the next twelve months. Liabilities which will not be liquidated with expendable available financial resources are recorded in the general long-term debt account group.

4. **Budget Function**

The proposed budgets for fiscal year 2002 were completed and made available for public inspection at the School Board office. A public hearing was held for suggestions and comments from taxpayers. The proposed fiscal year 2002 budgets were formally adopted by the School Board after the public hearing. The budgets, which included proposed expenditures and the means of financing them, for the General and Special Revenue Funds, were published in the official journal ten days prior to the public hearings.

The budgets for the General and Special Revenue Funds were prepared on the modified accrual basis of accounting. Formal budgetary integration is used during the year as a management control device. Any part of appropriations which is not expended is appropriated in the next year. Current year transactions which are directly related to prior year's budget are reappropriated in the current year.

The School Board is authorized to transfer amounts between line items within any fund. When actual revenues within a fund are falling to meet estimated annual budgeted revenues by five percent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments.

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Cloutier, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies (continued)**

**a. Cash, Cash Equivalents, and Investments**

Under state law, the School Board may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School Board may (except in United States bonds, notes, bills, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana).

Cash and cash equivalents includes cash on hand and cash on deposit with the fiscal agent bank. These deposits are stated at cost, which approximates market. Under state law, the resulting bank balances of these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent.

**c. Federal Grants Receivable**

Federal grants receivable consists of receivables for reimbursement of expenditures under various federal programs and grants. All amounts are expected to be collected within the period of availability.

**d. Inventory**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture. The commodities are recorded at revenues and expenditures when consumed. All inventory items purchased are valued at the lower of cost (first-in, first-out) or market, and donated commodities are assigned values based on information provided by the United States Department of Agriculture.

**e. General Fixed Assets**

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued as cost where historical records are available at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Assets in the general fixed assets account group are not depreciated.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clarks, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**3. Summary of Significant Accounting Policies** (continued)

**i. Vacation, Sick and Sabbatical Leave**

All twelve-month employees earn ten days of cumulative vacation leave each year. However, upon termination or retirement, all unused vacation leave is forfeited. Nine-month employees earn ten days of personal leave each academic year. Any unused personal leave reverts into sick leave at the end of the year.

All School Board employees earn 8 to 18 days of sick leave each year, which can be accumulated without limitation depending upon length of service with the School Board. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee (or heirs) at the employee's current rate of pay, and all unused sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation or for professional and cultural improvement.

Effective August 13, 1999 the Louisiana Legislature substantially revised the leave policies. The new provisions replace the "day in pay" after all regular sick leave is used with provisions requiring such employees be permitted no more than 90 days extended sick leave each six year period. Also, the changes provide for "medical and recuperative leave" rather than "rest and recuperation" for sabbatical purposes.

Sabbatical leave benefits are recorded as an expenditure of the period in which paid. The cost of leave privileges, computed in accordance with Code of Labor Section C69, is recognized as a current year expenditure in the governmental funds when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death.

**j. Sales Taxes**

The East Feliciana Parish School Board receives a two percent sales and use tax within East Feliciana Parish.

A one percent sales and use tax was enacted on October 21, 1993 for the ten years beginning June 30, 1998. One-half of the proceeds of this one percent sales tax are dedicated to the payment of teachers' salaries, and the remainder of the proceeds are to be used for the operation, including maintenance and improvement, of school buildings and sites of the public schools in East Feliciana Parish.

An additional one percent sales tax was approved by voters of the Parish on October 17, 1991 and expires on December 31, 2007. This sales tax is dedicated to capital improvements of the public school system of East Feliciana Parish, to pay any indebtedness incurred in making capital improvements, and to pay maintenance and operation expenses of the school system.

The sales tax department of the School Board also collects sales and use taxes levied by the East Feliciana Parish Police Jury. The Police Jury pays the School Board a collection fee that is negotiated annually. The collection and distribution of the sales taxes are accounted for in the Sales Tax Agency Fund.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Citrus, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies** (continued)

**i. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities to the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**1. Total Columns**

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**iii. GASB Statement 34**

The Governmental Accounting Standards Board has issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting in the School Board's financial activities. The financial statements will include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the method of presentation in the current and previously issued financial statements. Non-major funds will be presented in total in one column in the fund financial statements. The Board is required to implement this Statement for the June 30, 2003 financial statements. The results of the issuance of this Statement will require several changes to the financial statement presentation and adjustments to beginning fund balances; however, the effects of these changes has not been determined.

**2. Property Taxes**

All taxable property in Louisiana is required by law to be assessed annually as a percentage of its fair market value by the parish assessor, except for public utility property which is assessed by the Louisiana Tax Commission. The 1994 Louisiana Constitution provided that, beginning in 1978, all land and residential property be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands, and certain historic buildings be assessed at 10% of "use" value; and all other property be assessed at 17% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. The assessor is required to reassess all property every four years. The Sheriff of East Feliciana Parish, as provided by state law, is the official tax collector of property taxes levied by the parish and parish special districts.

Property taxes are recognized as revenue in the calendar year for which they are levied. State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Tax bills are mailed in November/December. If taxes are not paid by the due date of December 31, they bear interest at one percent per month until paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the land quantity of property necessary to settle the taxes and interest owed.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clatou, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**2. Property Taxes** (continued):

The following is a summary of parish-wide authorized and levied ad valorem taxes for the year:

	<u>Date of Levy</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:				
Constitutional	October 2001	1.00	2.34	None
School Board Salary	October 2001	17.00	15.51	2008
Bond Debt Service	October 2001	19.16	17.61	2003

**3. Cash and Cash Equivalents**

At year end, the carrying amount of the School Board's deposits was \$6,827,154 and the bank balance was \$10,114,995. Of the bank balance, \$200,000 was secured by federal depository insurance and \$9,914,995 was secured by collateral held by the pledging bank but not in the School Board's name (GASB Category 1).

**4. Due From/To Other Funds**

Individual balances due from/to other funds at year end are as follows:

	<u>Due from other Funds</u>	<u>Due to other Funds</u>
General Fund	\$ 1,230,799	\$ -
Special Revenue Funds:		
Federal USA Funds	-	854,150
Other Federal Funds	-	188,149
Food services	-	74,210
Operations and Maintenance	83,227	-
Debt Service Fund	-	10,123
Agency Fund - Sales Tax Collections	-	171,152
Total	\$ 1,314,026	\$ 1,207,684



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Crittend, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**5. Property, Plant and Equipment**

	<u>Balance</u> <u>6-30-01</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-02</u>
Land	\$ 1,013,218	\$ -	\$ -	\$ 1,013,218
Buildings and improvements	13,799,793	495,871	-	13,895,668
Furniture and equipment	4,111,450	248,898	-	4,460,348
Total	<u>\$ 21,924,461</u>	<u>\$ 744,769</u>	<u>\$ -</u>	<u>\$ 22,589,230</u>

**6. General Long-term Debt**

The following is a summary of the changes in general long-term debt for the year ended June 30, 2002:

	<u>Balance</u> <u>6-30-01</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-02</u>
General Obligation Bonds	\$ 875,000	\$ -	(\$ 875,000)	\$ -
Compensated Absences	799,580	48,828	-	848,407
Total	<u>\$ 1,674,580</u>	<u>\$ 48,828</u>	<u>(\$ 875,000)</u>	<u>\$ 848,407</u>

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 2002, the School Board had a residual of \$286,508 in the debt service fund.

In accordance with Louisiana Revised Statute 39:362, the School Board is legally restricted from incurring long-term bonded debt in excess of 15 percent of the net assessed value of taxable property. At June 30, 2002, the net assessed value of taxable property for the parish was \$37,568,970, which would result in a \$16,398,193 long-term bonded debt limit.

**7. Operating Lease**

The School Board has leased school buses through a lease arrangement which qualifies as an operating lease. Lease payments in the amount of \$95,000 are scheduled annually over a 5 year period ending September 30, 2006, with payments beginning in September 2002.

Minimum future lease payments under non-cancelable lease agreements in effect at June 30, 2002, are as follows:

<u>Year ended June 30,</u>	<u>Total</u>
2003	\$ 95,000
2004	95,000
2005	95,000
2006	95,000
2007	95,000
	<u>\$ 475,000</u>



## **EAST FELICIANA PARISH SCHOOL BOARD**

**Claiborne, Louisiana**

### **NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

#### **8. Retirement Systems**

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and bus/concession workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System. These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

##### **A. Teachers' Retirement System of Louisiana (TRS)**

*Plan Description.* The TRS consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94121, Baton Rouge, Louisiana 70804-0121, or by calling (225) 925-6446.

*Funding Policy.* Plan members are required to contribute 8.0 percent, 8.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 11.1 percent of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

The School Board's contributions to the TRS for the years ended June 30, 2003, 2001, and 2000, were \$1,211,003, \$1,218,938 and \$1,199,728, respectively, equal to the required contributions for each year.





**EAST FELICIANA PARISH SCHOOL BOARD**  
**Coke, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**8. Retirement Systems** (continued)

**B. Louisiana School Employees' Retirement System (LSERS)**

*Plan Description.* The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementary information for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44114, Baton Rouge, Louisiana 70804, or by calling (225) 612-6664.

*Funding Policy.* Plan members are required to contribute 6.33 percent of their annual covered salary and the School Board is required to contribute at an actuarially-determined rate. Due to favorable development of the actuarially-determined obligation, the School Board was notified by LSERS that no employer contributions were required for the year ended June 30, 2002. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations.

The School Board's contributions to the LSERS for the years ending June 30, 2002, 2001, and 2000, were \$-0-, \$-0-, and \$58,498, respectively, equal to the required contributions for each year.

**C. Postretirement Health Care Benefits**

The School Board provides certain continuing health care and life insurance benefits for its retired employees in accordance with state statutes. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees are provided through two insurance companies whose monthly premiums are paid jointly by the retirees, the State Employee Group Benefits Program (the State), and by the School Board. The School Board recognizes the cost of providing these benefits (the School Board's portion of premiums) as an expenditure when the premiums are due. The School Board's cost of providing all health care benefits to its retired employees amounted to \$491,415 for 2002.

**9. Changes in Agency Deposits Due Others**

A summary of changes in agency fund deposits due others are as follows:

	Balance beginning of year	Addition	Deductions	Balance end of year
Sales Tax Agency Fund	\$ 423,493	\$ 4,101,236	\$ 4,711,346	\$ 417,653
School Activity Agency Fund	117,182	379,792	523,812	169,162
Total	<u>\$ 540,675</u>	<u>\$ 4,481,028</u>	<u>\$ 5,235,158</u>	<u>\$ 586,815</u>



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clarks, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**10. Litigation and Claims**

The School Board is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the Board's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the school system.

The School Board participates in a number of federally assisted grant programs. These programs are audited in accordance with the 1997 OMB Circular A-121, "Audits of State and Local Governments and Non-Profit Organizations". Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the School Board's management believes that further examinations would not result in any material disallowed costs.

**11. Expenditures - Actual and Budget**

The following individual funds had actual expenditures and other uses exceeding amounts budgeted for the year ended June 30, 2002:

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
School Food Service Fund	\$ 1,108,014	\$ 1,038,774	\$ 69,240
Operations and Maintenance Fund	2,480,224	2,832,128	412,084

**12. Subsequent Events**

Subsequent to June 30, 2002, the School Board voted to reserve ninety-one percent of the use and sales tax (approved by the voters on October 17, 1991 and expiring on December 31, 2007) revenues for the payment of compensatory supplements. This sales tax is accounted for in the operations and maintenance special revenue fund for the year ended June 30, 2002. The Board also approved expenditures of these amounts throughout fiscal year 2002-2003 in an amount equal to ninety-five percent of the prior year's supplement, which approximated \$1.05 million.



COMBINING STATEMENTS  
SUPPLEMENTAL INFORMATION



## **EAST FELICIANA PARISH SCHOOL BOARD**

**Cinton, Louisiana**

### **SPECIAL REVENUE FUNDS - DESCRIPTIONS**

**JUNE 30, 2003**

Special revenue funds account for the proceeds of specific revenue sources (other than capital projects and debt service) that are legally restricted to expenditures for specific purposes. These funds for the most part, are established for specific educational purposes and funded through the U.S. Department of Education through various departments of Louisiana State Government.

#### **Federal (I.A.S.A.) Fund**

The objective of Title I, Part A of the Improving America's Schools Act (I.A.S.A.), is to improve the teaching and learning of children who are at risk of not meeting challenging academic standards and who reside in areas with high concentrations of children from low-income families. This program is federally funded by the U.S. Department of Education and passed through the Louisiana Department of Education.

#### **Other Federal Funds**

This Special Revenue Fund accounts for the School funds not included in the Federal (I.A.S.A.) Fund. These include the Special Education, Vocational Education, Starting Points, and Drug Free School program.

#### **School Food Service Fund**

The School Food Service Fund is used to account for the operations of the school food service program in the parish school system during the regular school term. The purposes of the school food service program are to serve nutritionally adequate, attractive and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults. The program is subsidized by grants from the U.S. Department of Agriculture and the Louisiana Department of Education.

#### **Operations and Maintenance Fund**

The Operations and Maintenance Fund (Formerly the Sales Tax Debt Service Fund) accounts for the proceeds of the one cent sales tax approved by the voters on October 17, 1981 and expiring on December 31, 2007. The original debt associated with this tax has been retired, however, the voter referendum allows for a broader use of the proceeds, beyond payment of debt. In recent years, the School Board has used the proceeds to fund salary supplements and capital improvements.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clermont, Louisiana**

**COMBINED BALANCE SHEET - ALL SPECIAL DISTRICT FUNDS**  
**JUNE 30, 2005**

	Federal LSEA Funds	Other Federal Funds	School Bond Service Fund	Operations and Maintenance Fund	Total
<b>Assets</b>					
Cash and cash equivalents	\$ 468,441	\$ 11,438	\$ 400,100	\$ 1,365,590	\$ 3,245,569
Receivables and due from other governments	600,676	140,000	23,000	-	763,676
Due from other funds	-	-	-	85,227	85,227
Inventory	-	-	10,790	-	10,790
<b>Total assets</b>	<b>\$ 1,069,117</b>	<b>\$ 151,438</b>	<b>\$ 423,100</b>	<b>\$ 1,450,817</b>	<b>\$ 3,094,552</b>
<b>Liabilities and Fund Equity</b>					
<b>Liabilities</b>					
Accounts payable	\$ 5,613	\$ 1,307	\$ 191	\$ 18,700	\$ 25,811
Due to other funds	164,188	166,749	74,200	-	405,137
Deferred revenue	-	-	12,218	-	12,218
Due to other governments	-	-	-	-	-
<b>Total liabilities</b>	<b>\$ 170,791</b>	<b>\$ 167,056</b>	<b>\$ 86,409</b>	<b>\$ 18,700</b>	<b>\$ 442,956</b>
<b>Fund balances</b>					
Reserved for inventory	-	-	6,271	-	6,271
Unreserved	(11,842)	(15,617)	(395,289)	(2,432,110)	(2,754,858)
<b>Total fund balances</b>	<b>(11,842)</b>	<b>(15,617)</b>	<b>(389,018)</b>	<b>(2,432,110)</b>	<b>(3,750,617)</b>
<b>Total liabilities and fund equity</b>	<b>\$ 158,949</b>	<b>\$ 151,439</b>	<b>\$ 400,100</b>	<b>\$ 2,416,607</b>	<b>\$ 3,094,552</b>

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Greene, Louisiana**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDING JUNE 30, 2011**

	Federal Loans	Other Federal	State/Local Funds	Operation and Maintenance	Fund
	Fund	Fund	Fund	Fund	Fund
<b>Revenues</b>					
Local sources:					
Taxes:					
State, general sales	\$ -	\$ -	\$ -	\$ 1,275,143	\$ 1,275,143
Excess/shortfalls on	-	-	4,281	71,884	82,165
Other	-	-	81,176	-	81,176
Sub-sources:					
Unrestricted grants-in-aid	-	-	176,365	-	176,365
Federal sources - restricted					
Grants-in-aid - categorical	1,386,187	681,111	688,878	-	2,756,176
Total revenues	1,386,187	681,111	1,066,224	1,347,027	3,479,549
<b>Expenditures</b>					
Instruction:					
Regular education programs	881,594	1,627	-	14,488	883,111
Special education programs	121	88,243	-	-	88,364
Vocational education	-	168,003	-	-	168,003
Special and adult education programs	979,088	76,446	-	-	1,055,534
Support services:					
Regul. support services	75,348	881,173	-	-	956,521
Instructional staff services	185,472	46,296	4,466	-	236,234
General administration	116,616	141	-	26,887	143,644
School administration	1,378	1,646	-	-	3,024
Operation and maintenance	875	-	-	-	875
Student transportation	78,143	1,111	4,284	-	83,538
Fiscal services	61	-	1,113,088	-	1,113,149
Total expenditures	1,277,447	2,628	1,561,794	41,375	2,844,244
Excess (deficiency) of revenues over expenditures	108,740	678,483	504,430	1,305,652	635,305
Other financing sources (uses)					
Operating transfer out	(77,076)	(11,862)	-	(1,444,686)	(1,533,624)
Total other sources (uses)	(77,076)	(11,862)	-	(1,444,686)	(1,533,624)
Excess (deficiency) of revenues and other sources over expenditures and other uses	31,664	666,621	504,430	(139,034)	181,681
Fund balance at beginning of year	-	-	775,001	1,088,000	2,163,001
Excess (deficiency) at end of year	\$ 31,664	\$ 666,621	\$ 504,430	\$ (139,034)	\$ 2,163,001



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clerks, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (GAAP BASIS)**  
**SPECIAL REVENUE FUNDS - (ASA FUND)**  
**FOR THE YEAR ENDING JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Federal sources - restricted			
Grants-in-aid - categorical	\$ 1,047,217	\$ 1,088,620	\$ (41,403)
Total revenues	<u>1,047,217</u>	<u>1,088,620</u>	<u>(41,403)</u>
<b>Expenditures:</b>			
Instruction:			
Regular education program	111,894	282,599	170,711
Specialized adult education programs	1,044,368	868,810	175,558
Support services:			
Pupil support services	71,507	92,884	(21,377)
Instructional staff services	800,173	580,482	219,691
General administration	10,066	10,686	(620)
School administration	-	2,078	(2,078)
Operations and maintenance	441	875	(434)
Student transportation	70,709	78,046	(7,337)
Food services	414	414	-
Total expenditures	<u>1,031,194</u>	<u>1,799,129</u>	<u>767,935</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 14,023</u>	<u>\$ 289,491</u>	<u>\$ 275,468</u>
Other financing sources/(uses)			
Operating transfers out	(14,023)	(27,250)	13,227
Other	-	-	-
Total other sources (uses)	<u>(14,023)</u>	<u>(27,250)</u>	<u>13,227</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>	<u>(1,047)</u>	<u>(1,047)</u>
Fund balances at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances at end of year	<u>\$ -</u>	<u>\$ (1,047)</u>	<u>\$ (1,047)</u>

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Cliche, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (GAAP BASIS)**  
**SPECIAL REVENUE FUNDS - OTHER FUNDAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>			
Federal sources - restricted			
Categorical - integrative	\$ 298,218	\$ 411,111	\$ 112,893
Total revenues	<u>298,218</u>	<u>411,111</u>	<u>112,893</u>
<b>Expenditures:</b>			
Instruction:			
Regular education programs	-	1,827	(1,827)
Special education programs	261,000	181,543	79,456
Vocational education programs	58,892	54,033	4,859
Special indelible education programs	52,814	56,446	(3,632)
Support services:			
Pupil support services	127,768	93,170	34,598
Instructional staff services	54,280	46,176	8,104
General administration	148	141	7
School administration	2,794	3,636	(842)
Student transportation	11,892	1,111	10,781
Total expenditures	<u>549,644</u>	<u>412,136</u>	<u>137,508</u>
(Excess deficiency) of revenues over expenditures	<u>25,574</u>	<u>889</u>	<u>(24,685)</u>
Other financing system (year)			
Operating transfer out	<u>(25,574)</u>	<u>(11,862)</u>	<u>13,712</u>
Total other transfer (year)	<u>(25,574)</u>	<u>(11,862)</u>	<u>13,712</u>
(Excess deficiency) of revenues and other sources over expenditures and other use	<u>-</u>	<u>(10,974)</u>	<u>(10,974)</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ (10,974)</u>	<u>\$ (10,974)</u>



# EAST FELICIANA PARISH SCHOOL BOARD

Cloutier, Louisiana

## STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET TO ACTUAL (FOR A YEAR) SPECIAL REVENUE FUNDS - SCHOOL FOOD SERVICE FUND FOR THE YEAR ENDED JUNE 30, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
<b>Revenues:</b>			
Local sources:			
Interest earnings	\$ 15,000	\$ 4,289	\$ (10,710)
Other (Check sales)	114,423	81,278	(33,145)
State sources:			
Reverted grants	176,264	176,264	-
Federal sources - restricted:			
Grants-in-aid - categorical	<u>811,417</u>	<u>848,878</u>	<u>37,461</u>
Total revenues	<u>1,116,104</u>	<u>1,089,699</u>	<u>26,405</u>
<b>Expenditures:</b>			
Support services:			
Instructional staff services	-	4,898	4,898
Food services	<u>1,116,104</u>	<u>1,128,826</u>	<u>12,722</u>
Total expenditures	<u>1,116,104</u>	<u>1,133,724</u>	<u>17,620</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>55,119</u>	<u>55,119</u>
Fund balance at beginning of year	<u>279,880</u>	<u>279,880</u>	<u>-</u>
Fund balance at end of year	\$ <u>279,880</u>	\$ <u>334,999</u>	\$ <u>55,119</u>

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Cloutier, Louisiana**

**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - REPORT TO ACTUAL (FUND BASES)**  
**SPECIAL REVENUE FUNDS - OPERATIONS AND MAINTENANCE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2002**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Local sources:			
Taxes:			
Sales, use and other	\$ 1,000,000	\$ 1,070,240	\$ 70,240
Interest earnings	50,000	50,764	(736)
Total revenues	<u>1,050,000</u>	<u>1,121,004</u>	<u>70,964</u>
<b>Expenditures:</b>			
Instruction:			
Regular education programs	20,000	16,000	4,000
Support services:			
General administration	-	(2,000)	(2,000)
Total expenditures	<u>20,000</u>	<u>16,000</u>	<u>4,000</u>
 Excess (deficiency) of revenues over expenditures	<u>1,030,000</u>	<u>1,105,004</u>	<u>117,204</u>
 Other financing sources (uses)			
Operating transfers out	(1,100,000)	(1,100,000)	(0)
Total other sources (uses)	<u>(1,100,000)</u>	<u>(1,100,000)</u>	<u>(0)</u>
 Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(20,000)</u>	<u>(100,000)</u>	<u>(80,000)</u>
 Fund balance at beginning of year	<u>2,000,000</u>	<u>2,000,000</u>	<u>-</u>
 Fund balance at end of year	<u>\$ 1,980,000</u>	<u>\$ 1,899,999</u>	<u>\$ (80,001)</u>

## EAST FELICIANA PARISH SCHOOL BOARD

Chattin, Louisiana

### FIDUCIARY FUND TYPE - DESCRIPTIONS

JUNE 30, 2002

#### AGENCY FUNDS

##### Sales Tax Fund

Collection, custodianship and disbursement of sales taxes for the entire parish are accounted for in this fund. The sales taxes consist of a two percent sales and use tax levied by the School Board and a two percent sales and use tax levied by the East Feliciana Parish Police Jury. Since these taxes are levied to the beneficiary government (including the School Board's General Fund) this fund is considered to be a collection agent.

##### School Activity Funds

The activities of the various school activities are accounted for in the School Activity Funds. While the funds are under the supervision of the School Board, these funds belong to the individual schools or their student bodies and are not available for use in operations.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Clatcas, Louisiana**

**COMBINING BALANCE SHEET - AGENCY FUNDS**  
**JUNE 30, 2012**

	<u>School Activity</u>	<u>State Tax</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ <u>164,150</u>	\$ <u>417,632</u>	\$ <u>581,784</u>
Total assets	\$ <u>164,150</u>	\$ <u>417,632</u>	\$ <u>581,784</u>
<b><u>LIABILITIES</u></b>			
Accounts payable	\$ -	\$ 862	\$ 862
Due other funds	-	170,132	170,132
Amounts held for schools	164,150	-	164,150
Due to other governments	-	170,632	170,632
Salaries in arrears	<u>0</u>	<u>70,997</u>	<u>70,997</u>
Total liabilities	\$ <u>164,150</u>	\$ <u>417,632</u>	\$ <u>581,784</u>

**EAST FELICIANA PARISH SCHOOL BOARD**  
**Cities: Louisiana**

**SCHEDULE OF COMPENSATION PAID BOARD MEMBERS**

**FOR THE YEAR ENDED JUNE 30, 2002**

Barnes Barnes	\$ 6,150
Michael Beattard	6,000
Blair Ceyssan	6,000
Samuel D'Agallia	6,250
Monnie Douglas	6,000
Alvin Fort	6,250
Mark Harrell	6,500
Simon Jackson	6,250
Willie Jackson	6,000
Donald Jefferson	6,000
Richard Torrell	7,000
Edward Williams	6,000
	<hr/>
	\$ 70,150
	<hr/>

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**EAST FELICIANA PARISH SCHOOL BOARD**  
**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**  
**JUNE 30, 2002**

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## TABLE OF CONTENTS

<i>Report on Compliance and on Internal Control Over Financial Reporting, Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards</i>	<i>Exhibit A</i>
<i>Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OIG Circular A-133</i>	<i>Exhibit B</i>
<i>Schedule of Expenditures of Federal Awards</i>	<i>Exhibit C</i>
<i>Schedule of Findings and Questioned Costs</i>	<i>Exhibit D</i>
<i>Summary Schedule of Prior Audit Findings</i>	<i>Exhibit E</i>
<i>Corrective Action Plan</i>	





**Pwllithwaite & Netherville**

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**EXHIBIT A**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**East Feliciana Parish School Board  
Clinton, Louisiana**

We have audited the financial statements of the East Feliciana Parish School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated December 17, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the East Feliciana Parish School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* that are described in the accompanying schedule of findings and questioned costs as items 2002-1 through 2002-2. We also noted certain immaterial instances of noncompliance, which we have reported to management of the East Feliciana Parish School Board in a separate letter dated December 17, 2002.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the East Feliciana Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in internal control over financial reporting that, in our judgement, would adversely affect the School Board's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned cost as items 2002-3 through 2002-6.



A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in accounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions referred to above is a material weakness. Additionally, we noted other matters involving the internal control over financial reporting, which we have reported to management of the East Feliciana Parish School Board in a separate letter dated December 17, 2002.

This report is intended for the information of the East Feliciana Parish School Board, management, federal and state awarding agencies and the Louisiana Legislative Auditor and is not intended to be used and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Pantelthonis & Nathaniel*

Haiton Rouge, Louisiana  
December 17, 2002





**Postlethwaite & Netterville**

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**EXHIBIT B**

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH  
OMB CIRCULAR A-133**

**East Feliciana Parish School Board  
Clinton, Louisiana**

**Compliance**

We have audited the compliance of the East Feliciana Parish School Board with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2002. The East Feliciana Parish School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of the East Feliciana Parish School Board's management. Our responsibility is to express an opinion on the East Feliciana Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the East Feliciana Parish School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the East Feliciana Parish School Board's compliance with those requirements.

In our opinion, the East Feliciana Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs.

## Internal Control Over Compliance

The management of the East Feliciana Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the East Feliciana Parish School Board's internal control over compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in internal control over financial reporting that, in our judgment, could adversely effect the School Board's ability to administer a major federal program in accordance with the applicable laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned cost as item 2002-6.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable laws, regulations, contracts or grants that would be material in relation to a federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions referred to above is a material weakness.

## Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of the East Feliciana Parish School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated December 17, 2002. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information and use of the East Feliciana Parish School Board, management, federal and state awarding agencies and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, under Louisiana Revised Statute 34:511, this report is distributed by the Legislative Auditor as a public document.

*Patricia M. Hugg*

Baton Rouge, Louisiana  
December 17, 2002



**EAST FELICIANA PARISH SCHOOL BOARD**  
**Greene, Louisiana**

**Table C**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDING JUNE 30, 2007**

<u>Federal Grant/ Pass-Through Grant/ Program Name</u>	<u>Grant/ Project Number</u>	<u>FYDA Number</u>	<u>Expenditures 2007</u>
<b><u>UNITED STATES DEPARTMENT OF AGRICULTURE</u></b>			
Pass-through program from Louisiana Department of Education			
Child Nutrition Grant		00-000 - 00-000	\$ 80,000
State Child Food Program - Food Distribution		00-000	80,000
			<u>160,000</u>
<b><u>UNITED STATES DEPARTMENT OF EDUCATION</u></b>			
Pass-through Louisiana Department of Education:			
Title I Grants to Local Education Agencies	20-00-01 - 01	00-000	800,000
Title I Grants to Local Education Agencies	20-01-01 - 01-000	00-000	40,000
Title I Grants to Local Education Agencies	20-00-01 - 01-01	00-000	100,000
Elementary Professional Development State Grants	01-00-01	00-000	10,000
Elementary Professional Development State Grants	01-00-01	00-000	10,000
Elementary Professional Development State Grants	01-00-01	00-000	10,000
Innovation Education Program (Strategies Title VI)	01-00-01-01	00-000	4,000
Innovation Education Program (Strategies Title VI)	01-00-01	00-000	4,000
Special Education - Grants to States	01-00-01	00-000	10,000
Special Education - Grants to States	01-00-01-01-01	00-000	10,000
Special Education - Residual Grants	01-01-01	00-000	1,000
Special Education - Residual Grants	00-00-01 - 01-000	00-000	8,000
Special Education - Residual Grants	00-00-01	00-000	100,000
Special Education - Residual Grants	00-01-01	00-000	1,000
Safe Drug-Free Schools and Communities Grant Needs	01-00-01-01	00-000	10,000
Safe Drug-Free Schools and Communities Grant Needs	01-00-01-01-000	00-000	10,000
Adult Education - Federal Grant Program	01-00-01-01	00-000	10,000
Class Size Reduction Program	01-00-01-01	00-000	10,000
Class Size Reduction Program	00-00-01-01-01	00-000	10,000
Class Size Reduction Program	00-00-01-01-01	00-000	10,000
Class Size Reduction Program	00-00-01-01-01	00-000	10,000
Vocational Education - State Secondary	00-00-01-01	00-000	10,000
Twenty - First Century Community Learning Centers	21st Century	00-000	40,000
			<u>1,000,000</u>
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
Pass-through program from Louisiana Department of Education:			
Office of Student Standards and Assessments			
Child Care and Development Block Grant - Starting Point	00-00-01	00-000	40,000
<b><u>UNITED STATES ARMY</u></b>			
R.O.T.C.			<u>10,000</u>
Total Expenditures of Federal Awards			\$ <u>1,050,000</u>

See the accompanying notes to the schedule of expenditures of federal awards

**EAST FELICIANA PARISH SCHOOL BOARD**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2002**

**NOTE A – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of East Feliciana Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Standards of General Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

**NOTE B – FOOD DISTRIBUTION**

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2002, the organization had food commodities totaling \$12,238 in inventory.

**NOTE C. RECONCILIATION TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**

The expenditures listed in the accompanying schedule are reported in the following funds in the combining statement of revenues, expenditures and changes in fund balances, presented as supplemental information to the East Feliciana Parish School Board's June 30, 2002 general purpose financial statements.

General Fund	\$ 129,982
Federal LASA Funds	1,886,633
Other Federal Funds	455,131
School Food Service Fund	<u>548,878</u>
	<u>\$ 3,020,624</u>



**EAST FULBIANA PARISH SCHOOL BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDING JUNE 30, 2002**

**A. Summary of Auditors' Results**

*Financial Statements*

Type of auditors' report issued: Unqualified

- Material weakness(es) identified? \_\_\_\_\_ yes \_\_\_\_\_ no
- Reportable condition(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ no yes \_\_\_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ no yes \_\_\_\_\_ no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ yes \_\_\_\_\_ no
- Reportable condition(s) identified that are not considered to be material weaknesses? \_\_\_\_\_ no yes \_\_\_\_\_ none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? \_\_\_\_\_ no yes \_\_\_\_\_ no



**EAST FELICIANA PARISH SCHOOL BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDING JUNE 30, 2002**

**Identification of major programs:**

<b><u>CFDA Number</u></b>	<b><u>Name of Federal Program or Cluster</u></b>
84-387	Twenty-First Century Community Learning Centers
84-027 - 84.073	Special Education Cluster (IDEA)
10.555 - 10.550	Child Nutrition Cluster
<ul style="list-style-type: none"> <li>• The threshold for distinguishing types A &amp; B programs was program expenditures exceeding \$300,000.</li> <li>• The East Feliciana Parish School Board did not qualify as a low-risk auditee.</li> </ul>	

**II. Findings – Financial Statement Audit**

**1993-1 Louisiana Budget Act**

<b>Criteria:</b>	For the General and Special Revenue Funds, LSA- RS 39:1311 requires the chief executive officer to notify the governing authority in writing when actual expenditures plus projected expenditures in year-end exceed budgeted expenditures by five percent or more. The governing authority must amend its budget in public session, upon notification.
<b>Condition:</b>	In the operations and maintenance special revenue fund, the expenditures and other uses exceeded five percent of the budgeted amounts. No formal amendment to the budget is reflected in the minutes.
<b>Cause, Effect:</b>	The expenditures and other uses in excess of the budget was a direct result of transfers to the capital projects fund for re-roofing projects at the Jackson and Clinton Complexes.

The board's approval of the expenditures and acceptance of the appropriate vendor, while appropriate procedure, was not sufficient for satisfying the requirements of amending the budget of the Operations and Maintenance.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2002**

**2002-1. Louisiana Budget Act (continued)**

**Recommendation:** As a general practice, the School Board and its officers should closely monitor revenues and expenditures and other uses of general and all special revenue funds in relation to the budget. Upon actual revenues or expenditures plus projected amounts to year-end falling in more or exceeding (respectively) budgeted amounts, the superintendent should notify the board. The board should then amend the budget in public session as required by the statute.

Specific to the cause of this finding, when approving capital projects, the board should consider the funding source and whether or not the cost is budgeted in that respective fund. If the budget is not sufficient, then amendments should be made in accordance with the statute.

**2002-2. Asset Management**

**Criteria:** LSA- RS 24:5157 requires local governments to maintain records of property and equipment, which reflect assets acquired and disposed of and the costs of those items.

**Condition:** While the School Board does maintain records of the School Board's property and equipment, there has been no physical inventory conducted within the past several years.

**Recommendation:** In order to ensure accurate financial reporting as well as to detect potential unauthorized use of School Board property, comprehensive physical inventories should be conducted annually. The controlled property and equipment records should be updated to reflect the results of the inventory. If additional or updated software is needed to aid in this process, then we suggest such a purchase or an upgrade.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2002**

**2002-3 Interim Financial Reporting and Budget Monitoring**

<b>Criteria:</b>	For purposes of monitoring the financial condition and operations of the school district, financial statements should be presented to the finance committee for their review on an interim basis. Additionally, the financial statements and budgets presented should be complete and accurate.
<b>Condition:</b>	For the year ended June 30, 2002, such financial statements were not prepared.
<b>Effect:</b>	Without on-going oversight of the financial operations of the school district, board members would be unaware of deterioration in the district's finances or even potential irregularities. Such a review provides a "check and balance" on the finance department.
<b>Recommendation:</b>	Detailed budget to actual operating statements for the general fund and all other major funds should be presented and reviewed at finance committee meetings at a minimum of once a quarter. Additionally, we recommend that these statements be prepared or reviewed for accuracy by a degree and experienced accountant prior to presentation to the finance committee. We also suggest that the same accountant be intricately involved in the budget adoption process, both preparation and presentation to the board.

**2002-4 Separation of Duties**

<b>Criteria:</b>	For proper internal controls, the functions of custodianship, posting and reconciling should be segregated.
<b>Condition:</b>	A lack of segregation of duties exist with regards to the general fund checking accounts of the school system. The business manager performs all three functions of reconciling, custody and posting.

**EAST FELICIANA PARISH SCHOOL BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2001**

**2002-4 Separation of Duties (continued)**

**Effect:** When a lack of segregation of duties exist, there is significant risk of misappropriation of misuse of assets due to the fact that there is no other person involved in the process.

**Recommendation:** The school board's finance department should devise a process whereby separation is obtained, or at least a reasonable degree thereof. Such processes could include reconciliation of the account by another department, custody and control of the checks by another department or individual within the finance department, or other means. We understand that the school board operates in a small-office environment where such separation is often difficult to achieve; however, attempts to do so should be made to the extent feasible.

**C. Findings and Questioned Costs – Major Federal Award Programs**

84.287                                      Twenty-First Century Community Learning Centers  
84.027 – 84.173                      Special Education Cluster (IDEA)

**2002-5 Allowable Cost**

**Circum:** According to OMB Circular A-87, where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. Said certifications must be signed by the employee or his/her supervisor.

**Condition:** The required signed certifications were not obtained. Despite the lack of these certifications, the School Board's finance staff does take steps to ensure that all workers charged to a federal program are in-fact assigned duties to that program through communications and correspondence.

**Effect:** The School Board is in technical violation of the allowability provisions of OMB Cost Circular A-87.

**EAST FELICIANA PARISH SCHOOL BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2003**

**2002-3 Allowable Costs (continued)**

<b>Recommendation:</b>	The required certifications on employees working solely for federal programs should be signed by the program supervisors on a semi-annual basis as required by OMB Circular A-87.
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84.187 84.027 - 84.117 10.335 - 10.338	Twenty-First Century Community Learning Centers Special Education Cluster (IDEA) Child Nutrition Cluster
--	--

**2002-4 Allowable Costs**

<b>Criteria:</b>	Costs charged to federal grants must meet the allowability provisions of OMB Circular A-87. These provisions are incorporated by reference into all grant agreements or program regulations. Costs charged to grants should be reviewed and closely scrutinized for compliance with the circular and to ensure that the federal program is bearing its fair share of program costs.
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<b>Condition:</b>	The resource generally used to determine the allowability is the program budget, which is usually a component of the approved program application. We noted that OMB Circular A-87 is not used as a resource. While the budgets have been reviewed by the granting agency for allowability in accordance with A-87, the budget is broad and does not address many of the specific provisions of the Circular.
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The lack of direct knowledge of the Circular as well as a lack of critical review by the approver of the charges may have allowed some immaterial questionable costs (less than \$10,000) to be charged to the Twenty-First Century Community Grant.

<b>Effect:</b>	The School District's expenditure approval process could potentially fail to detect unallowable expenditures.
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<b>Recommendation:</b>	All federal program supervisors should have a direct working knowledge of OMB Circular A-87.
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## EXHIBIT E

### EAST FELICIANA PARISH SCHOOL BOARD SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### **Findings - Financial Statement Audit**

##### **2001-1 Louisiana Budget Act**

**Criteria:** LSA- RS 941(31) requires the chief executive officer to notify the governing authority in writing when actual expenditures plus projected expenditures to year-end exceed budgeted expenditures by five percent or more. The governing authority must amend its budget in public session, upon notification.

**Condition:** The superintendent did not notify the board of expenditures exceeding five percent of the budgeted amount, and thus the board did not amend the budget as is required by the statute.

Also contributing to the failure to amend the budget was the lack of an experienced chief financial officer, or business manager to advise the superintendent in such matters.

**Recommendation:** The School Board and its officers should closely monitor revenues and expenditures of general and special revenue funds in relation to the budget. Upon actual revenues or expenditures plus projected amounts to year-end, falling to meet or exceeding (respectively) budgeted amounts, the superintendent should notify the board. The board should then amend the budget as required by the statute.

Additionally, we would recommend that the Board ensure that a qualified individual, knowledgeable of applicable laws and regulations, and possessing a practicing knowledge of accounting occupy the business manager position.

**Corrective Action:** This matter was addressed by the superintendent and the school board staff as evidenced by the fact that an amendment to the general fund budget was presented and adopted by the board during the fiscal year. It is acknowledged however, that this finding is repeated in the current year findings and questioned costs as item 2002-1, if not for the general fund, then for the operations and maintenance special revenue fund. This problem that has led to the violations should be solved through the future involvement of the financial consultant in the financial reporting and budgeting process.



**EAST FELICIANA PARISH SCHOOL BOARD**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**2001-2 Louisiana Budget Act**

- Criteria:** LSA- RS 39 (360) requires notice and certification of completion of all actions relating to the initial adoption of the budget to be published in the local journal.
- Condition:** The notice certifying completion of all actions as required by LSA-RS 39(360) was not published.
- Recommendation:** The notice certifying completion of all actions as required by LSA-RS 39 (360) should be published in the local journal upon the board's adoption of the budget.
- Corrective action:** This condition has been remedied through the publishing of complete board minutes in the official journal.

**1991-3 Asset Management**

- Criteria:** LSA- RS 24:5157 requires local governments to maintain records of property and equipment, which reflect assets acquired and disposed of and the costs of those items.
- Condition:** While the School Board does maintain records of the School Board's property and equipment, the database containing these records does not reflect the disposition of equipment and adjustments resulting from recent inventories conducted. Additionally, we found where certain assets purchased (primarily structures) had not been added to the database. Furthermore, an annual inventory was not conducted for the year end June 30, 2002.
- Recommendation:** The database that contains the School Board's property and equipment records should be kept current to reflect all capitalizable expenditures, including those for structures. Physical inventories should be conducted annually and the records should be updated to reflect the results of the inventory. If additional or updated software is needed, then we suggest such a purchase or an upgrade.
- Corrective action:** The school board staff have taken steps to remedy this finding. The primary step taken is the beginning of the search process for a contracted assistance for inventory, tagging and recording all property and equipment of the school system. However, this item remains a repeatable condition as of June 30, 2002.

# East Feliciana Parish School Board

DAISY F. SLAM, Ed.D.  
Superintendent

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December 23, 2002

## East Feliciana Parish Corrective Action Plan For Fiscal Year 2000-2001 Findings

### 2002-1 Louisiana Budget Act

The East Feliciana Parish School Board has consistently monitored their budget and adopted budget revisions where appropriate. However, they have failed to adopt a budget revision for the expenditure from the capital projects fund. The approval of the expenditure itself was adopted at a public meeting, but it did not constitute a formal budget revision.

This matter has been reviewed with the appropriate accounting staff and budget revisions will be adopted in the future for revenue and expenditure items for all general and special revenue items in the affected funds. Where necessary or appropriate, budget revisions will be adopted at the public meeting.

### 2002-2 Louisiana Budget Act

Documentation was presented to auditors. Finding was deleted.

### 2002-3 Asset Management Corrective Action Plan

Management is aware of this concern and has sent out a proposal for service to contract with a firm to take a physical inventory of all property and equipment. The property and equipment records will be updated to reflect the results of the inventory. A physical inventory will be conducted annually for the purpose of updating records. The current software has undergone an upgrade in the last two years. The physical inventory and the process for updating records will assist in determining if the current software is appropriate.

### 2002-4 Interim Financial Reporting and Budget Monitoring Corrective Action Plan

After the budget revision is completed based on the final budget letter received from the Department of Education in late January or February, management will prepare a budget operating statement for the general fund and all other major funds once a quarter and present at the finance committee meeting. A summary statement will be presented at the board meeting. The Board's financial advisor will be asked to review records and assist with the preparation of the budget operating statement.

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#### **2002-3 Separation of Duties**

##### **Corrective Action Plan:**

Management is in agreement with the auditor's recommendation. Although the school board operates in a small environment, the Superintendent rearranged some time for an extra clerk to assist in the business manager's office when the new business manager began the finance responsibilities. The business manager will designate the posting responsibilities to the clerk assisting in that office, payroll will reconcile bank statements for general fund checking account (general fund currently reconciles payroll checking account). The business manager will be the custodian of the checks.

#### **2002-3 Allowable Costs**

##### **Corrective Action Plan:**

The Child Nutrition Supervisor faxed documentation to the auditor on this concern and the item has been deleted. Twenty first Century Supervisor requires each employee to sign a form each date confirming days and hours worked in the After School Program. This form is signed by the Employee, supervisor and Superintendent. However, there is no form signed by the Account Clerk working in the supervisor's office as a 12 month employee.

The Superintendent will work with the appropriate supervisor to develop a form to certify employees that are paid solely with federal funds. Supervisors will be directed to secure a copy of OMB Circular A-87 and review the specifics in the law as they related to allowable cost. The Superintendent will review the requirements under OMB Circular A-87 with the appropriate supervisors.

#### **2002-3 Allowable Costs**

##### **Corrective Action Plan:**

All federal program supervisors will secure a copy of OMB Circular A-87. Supervisors will be instructed to review the requirements for allowable expenditures. These guidelines will be discussed in the team meetings until there is a working knowledge of these requirements.

**EAST FELICIANA PARISH SCHOOL BOARD**

**REPORT TO MANAGEMENT**

**JUNE 30, 2002**





EAST FELICIANA PARISH SCHOOL BOARD

REPORT TO MANAGEMENT

JUNE 30, 2002





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December 17, 2002

**Members of the Board and Management**  
**East Feliciana Parish School Board**  
**Cities, Louisiana**

In planning and performing our audit of the financial statements of the East Feliciana Parish School Board for the year ended June 30, 2002, we considered the School Board's internal controls to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. We also considered its compliance with certain provisions of laws and regulations in order to properly perform the audit in accordance with governmental standards and not to provide an opinion on compliance with these provisions.

However, during our audit, we became aware of several matters that are opportunities for improving financial reporting and refining policies and procedures. Additionally, we found several matters that are immaterial instances of noncompliance that are required to be communicated under Government Auditing Standards. The following paragraphs summarize our comments and suggestions regarding these matters. This letter does not affect our report dated December 17, 2002, on the financial statements of the School Board.

**A. Property and Equipment**

**Conditions**

During our audit of property and equipment records we noticed the following:

- Uncertainty over and inconsistencies in the type of costs to be capitalized.
- Lack of communication to the property control manager of equipment purchased and property constructed for entry into the property control records.

**Recommendation:**

The School Board should amend its policy for capitalization of property and equipment and clearly define the costs to be capitalized. The board may also want to consider adopting a revised capitalization threshold to facilitate calculation of depreciation as will be required by GASB Statement 34.

Furthermore, with regards to communication to the property control manager, such communication should occur when the item is received (for equipment) or when the contractors billing is expended (for structure). Such communication could come in the form of:

**A. Property and Equipment (continued)**

- 1) Property - set-up sheets being completed by the accounting department upon receipt of the invoice.
- 2) Forwarding a copy of the invoice to the property control manager upon processing by the accounting department.

**B. Cash**

**Condition:** During the course of our audit, we noted several bank accounts that were not being reconciled in a timely manner. Also, we noted that a couple of the bank account reconciliations originally provided to us did not agree to the financial records of the School Board.

**Recommendation:** We recommend that the bank accounts be reconciled in a timely manner to ensure the accuracy of the financial records of the School Board. We also recommend that an independent individual review each bank statement reconciliation for accuracy and agreement to the School Board's financial records.

**C. Cash**

**Condition:** During the course of our audit of cash, we noted that several accounts with large balances are being maintained in non-interest bearing checking accounts. We also noted that several accounts are in low-yield interest-bearing bank accounts.

**Recommendation:** We recommend that the School Board seek other investment options in order to obtain higher rates of return on the cash balances in excess of current operating needs. Options considered should be compliant with Louisiana Revised Statute 33:2535. The utilization of other investment options will provide the School Board with opportunities to generate additional funds to be used in operations.

**D. Cash**

**Condition:** The School Board maintains an interest account through which non-payroll checks are disbursed (named the accounts payable account). All of the funds contribute to the account for their share of the bills that are due. Once the money is collected and disbursed from this account, the account theoretically should have no funds remaining. As of June 30, 2003, the accounts payable disbursement account had a balance of approximately \$900,000.

**Recommendation:** We recommend that the balance in this account be cleared out, with the appropriate amount being returned to each appropriate fund.

#### **E. Cash Disbursements Process, Use of Manual Checks**

- Condition 11:** In obtaining our understanding of internal controls, we noted that the School Board still maintains an "old" check signing machine. The machine is used to apply the superintendent's signature when she is unavailable to sign manual checks.
- Condition 12:** The Accounting department was slow to post manual checks to the general ledger.
- Recommendation:** We recommend that the School Board eliminate the use of this check signing machine. As an internal control, all manual checks should have the hand written signature of either the superintendent or the president of the School Board to ensure proper authorization of the disbursement. Furthermore, we encourage limited use of manual checks. When deemed necessary such manual checks should be posted immediately to the general ledger. Additionally, these checks should be reviewed and inventoried by the individual responsible for reconciling the bank statement (should be separate from the custodian).

#### **F. Purchasing Process**

- Condition 11:** It is the School Board's policy that all purchases be approved by the superintendent prior to the purchase. During our testing of internal controls over the cash disbursements process, we noted several instances of purchases made without the superintendent's approval on the purchase order. Said purchases were made during a leave of absence by the superintendent. On one of the purchases (the Clinton High stadium bleachers), the lack of superintendent's approval may also have allowed for the violation of another school board policy, that is, the requirement to have unbudgeted expenditures approved by the board. Additionally, the purchase may be a violation of the Louisiana bid law.
- Condition 12:** As stated in the above paragraph, it is policy that all purchases be approved by the superintendent prior to the purchase. This policy is designed to allow for appropriate review and approval of the expenditure, including the assessment of budget availability, prior to the school board incurring the expenditure. We noticed in several instances where the purchase order date was the same as the invoice date. This signifies that the purchase order (used to document the purchase approval) was not being reviewed prior to the ordering of the goods/service, but rather was being done after the fact.
- Condition 13:** We noted that purchase orders and bills are only entered into the accounting system on the date that checks are issued. Under this type of scenario, there is no automated control for comparison of encumbered expenditures to the budget, or to amounts available in the fund.
- Recommendation:** We recommend that purchase orders be submitted to, reviewed and approved by the superintendent or her assignee, prior to the actual order being placed. We also recommend that purchase orders be encumbered in the accounting system and that the system have the ability for automated budget control.

#### F. Purchasing Process (continued)

We recommend that another individual be given authorization to approve purchase orders and that person be designated to approve purchases in the superintendent's absence. We further recommend that all personnel authorized to initiate purchases comply with the policies regarding board approval.

#### G. Louisiana Bid Law

**Condition:** During our testing of equipment purchases for the year, we noted an instance where the Louisiana bid law may have been violated. In purchasing a motor for the gymnasium of bleachers, the total purchase price of which was approximately \$18,000, no advertisement for bids was made. (However, two quotes were obtained).

**Recommendation:** We recommend that the School Board comply with the Louisiana Bid Law and solicit proposals when purchasing property and equipment with an aggregate purchase price exceeding \$15,000.

#### H. Louisiana Bid Law

**Condition:** The Louisiana bid law requires local governments to obtain three competitive quotes for purchases of materials and supplies, equipment or property between \$7,500 to \$15,000 and to solicit sealed bids for purchases beyond \$15,000. While we found that most items greater than \$15,000 were being competitively priced, we noticed that the program supervisors (who are in charge of making the purchases for their department) were unknowledgeable of the specifics of the Louisiana Bid Law, especially for purchases less than \$15,000.

**Recommendation:** All program supervisors should be educated as to the law, and compliance with the law should be reviewed by the Superintendent upon approval of the purchase orders.

#### I. New Accounting Standards

**Condition:** Beginning with the 2002-2003 fiscal year, the School Board (in order to obtain an unqualified opinion) must prepare its annual financial statements in accordance with GASB Statement #34. This statement will require additional reporting standards beyond those currently incorporated into the School Board's financial statements.

Such additional standards include, among many other items, depreciation of property and equipment by functional area, recording of compensated absences earned in a period by functional area, presentation of original and final budgets for major general and special revenue funds and separate presentation of restricted net assets. The School Board's accounting records do not currently capture the aforementioned information.

## 1. New Accounting Standards (continued)

**Recommendation:** We recommend that the School Board ensure that its accounting system is capable of providing the information that is necessary for reporting under GASB 34. Steps to ensure that your accounting system is "GASB 34 ready" could include:

- a) Purchase of new property control software.
- b) Conducting of a complete physical inventory of all property and equipment and the results of that inventory incorporated into the property control records.
- c) Establishment of useful lives of assets and classifying assets according to function.
- d) Programming the payroll software so that leave earned and disbursed (in hours and dollars) can be identified by functional area.
- e) Professional education for your business manager or head accountant.

## Payroll Documentation

### 1. Condition(s):

It is the school board's established procedure that employees sign in and out on time and attendance records, or "Sign-in sheets", when going to and from the various locations of the school district (central office and the schools). The sign in sheet is the basis for completing the rest of the period payroll time summary. The payroll time summary is the basis for determining the amounts to be paid at the end of each payroll period. We noted instances where discrepancies existed between the number of hours worked per the payroll time summary and the hours documented as having been worked per the "sign-in" sheets, taking into consideration the sign-in sheets at both sites.

Additionally, in reviewing the payroll time summaries, we noticed that several of the summaries had not been signed by supervisory personnel prior to submission to the payroll technician.

**Recommendation:** All employees should be sure to sign-in and out on time at each location that they are working. End of the period payroll summaries should always be reviewed and signed by the supervisor prior to submission to the payroll technician that enters the time into the payroll system. Time and Attendance (Sign-in sheets) from remote locations (schools) should be audited periodically to ensure that employees are following proper procedure and are physically present at the locations where they are supposed to be.

We have already discussed many of these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience to perform any additional study of these matters, as to assist you in implementing the recommendations. We would also like to thank the School Board staff for their patience and cooperation with us during the performance of the audit.

*Particulars & Nathaniel*

# East Feliciana Parish School Board

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December 23, 2002

## East Feliciana Parish Corrective Action Plan For Fiscal Year 2000-2002 Management

### Property and Equipment Corrective Action Plan

The School Board has amended its policy regarding the capitalization of property to mirror the definitions used by the State Board of Elementary and Secondary Education as per Bulletin 1939: Louisiana Accounting and Uniform Governmental Handbook, namely:

*The threshold for determining whether an item purchased should be classified as a supply item or as equipment shall be defined as those items whose unit value is \$1200.00 or more, except for any and all fully-funded programs, which shall be \$200.00.*

A procedure has been established to ensure that effective communication exists among the property control manager, department heads and the accounting department. In addition, plans will be filed in the Spring of 2003 to take an inventory of the system's property and to reconcile this with existing records. Finally, a manual will be developed that explains the guidelines and procedures for ordering and maintaining the system's equipment and other fixed assets.

### Cash

#### Corrective Action Plans:

1. Bank accounts will be reconciled in a timely manner. Based on the time of the month when the bank statements are received the Superintendent and the business manager will agree upon a reasonable time to reconcile bank statements on a monthly basis. Furthermore, with the assistance of the business manager, the superintendent will identify an independent individual to review each bank statement reconciliation for accuracy and agreement to the School Board's financial records.
2. In the past the Board has listened to investment options but came to no decision. Management will seek the advice of the financial advisor and present investment options to the Board that are in compliance with Louisiana Revised Statute 13:2913.
3. The Superintendent will direct the business manager to clear out the balance in accounts payable and return the appropriate amount to the appropriate fund.

### Cash Disbursements Process: Use of Manual Checks

#### Corrective Action Plan:

Under usual conditions, the manual checks have an original signature unless the Superintendent is out of the office on leave etc. and it is critical that a manual check be used for some

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unknown situation. The President of the Board has been contacted in the past to sign a manual check. Management will continue to contact the President to sign a manual check in the absence of the Superintendent. All manual checks will have an original signature. The Superintendent will mandate that the manual checks be posted to the ledger the day that the manual check is written or no later than the close of the second day. Additionally, the Superintendent will inform the business manager to inform the payroll clerk to review and inventory these checks.

The Board President will be the designated person to sign purchase orders in the Superintendent's absence.

#### Louisiana Bid Law

##### Corrective Action Plan:

The Superintendent will comply with the Louisiana Bid Law. This information has been shared in the past with all supervisors and coordinators. A copy of the policy that specifies when to get quotes and when to get sealed bids will be reemailed for the supervisors and given to them to use when making purchases.

#### New Accounting Standards

##### Plan of Action:

The superintendent will adhere to the recommendations



# East Feliciana Parish School Board

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December 13, 1991

## East Feliciana Parish Corrective Action Plan Evaluation Report For Fiscal Year 2000-2001 Findings

### Property and Equipment

#### Corrective Action Plan Results

The property management supervisor secured all information from the appropriate staff and entered the figures into the data base for fixed assets. The appropriate staff met in February to review the established procedures to be implemented. The Superintendent met with the Supervisor for fixed assets to follow-up on the implementation of the procedures and to ascertain if any adjustments should be made. The supervisor pulled a print-out of fixed asset data and matched them with his data. He notified the appropriate personnel of his findings and corrections that should be made. Also, the Superintendents checked with each program secretary to find out if the figures were being entered into the data base appropriately and if they were experiencing any problems.

The Superintendent did not communicate with Forrethought (the company contracted by the Board to review and revise policies as needed) to discuss the current policy for two reasons; 1.) the staff felt the policy was changed in October, 99 and the changes made at that time were appropriate and 2.) The staff felt we should wait to hire a firm to do a physical inventory of School Board property to have more information before we amend the policy a second time. The desire is to get a firm with experience in these matters and consult with them to acquire information on calculation of depreciation as will be required by GASB Statement 34. The staff has sent out a proposal for quotes pertaining to this service.

#### Louisiana Bid Law

#### Corrective Action Plan Results

The superintendent has complied with the Louisiana bid laws as has been done in the past.

### Compensated Absence Records

#### Corrective Action Plan Results

At the beginning of the school year the data management person for the school district met with school secretaries and principals to review the procedures for entering data into the system and documentation needed at the school level to substantiate the information in the data system and in the payroll files of employees. The typist clerk responsible for entering data on employee absences

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is doing a check and balance on information in the system and information forwarded to the office from each school site.

The incident that happened with an employee at one of the school sites was an unusual occurrence. The employee left the school and called the next two days saying that she was ill. While out due to an illness, she decided to resign and the leave form was not filled out by the employee. The employee never returned to the work site. The days were deducted based on the sign-in sheet from the school and the substitute teacher report. These days were entered into the data system and the employee's payroll check reflected these days.

#### **Invoice Cancellations**

##### **Corrective Action Plan Results:**

The Superintendent informed the business manager to stamp paid on all invoices that were entered in the accounting system. The business manager informed all other appropriate personnel to stamp all invoices. Prior to this finding clerks were stamping the purchase orders as paid.

#### **Sales Tax Collection Process**

##### **Corrective Action Plan Results:**

The Superintendent met with support staff and looked at the separation of duties. The sales tax accountant 1 opens the tax returns, stamps the dates received, calculate and make the deposits, the sales tax clerk post returns, run forms, and register new tax clients.

#### **Establishment of Funds**

##### **Corrective Action Plan Results:**

The superintendent makes a budget for the one-cent sales tax (previously used to service debt payments). The business manager has assigned a fund number to this account for revenues and expenditures.

In reference to the separate revenue fund, the pending litigation has not been resolved. However, the accounting staff does a monthly spreadsheet that is presented to the finance committee each month. This information is reflected in the finance committee minutes and each board member receives a copy. This information is provided to keep Board Members informed of revenues and expenditures from each special revenue account that deals with salary supplements.

#### **New Accounting Standards**

##### **Corrective Action Plan Results:**

The business manager has communicated with several parishes to identify accounting software adjustments to be "GASB 34" ready. The staff has sent out a proposal to several companies for quotes on doing a physical inventory on all property and equipment.

I have had enough time to evaluate the current business manager and find that she has worked diligently to clear up many problems that she found as she entered this office. She has attended several conferences and is networking with other business managers to learn from their experiences.

This parish can not afford to pay the salary of a CPA to be the business manager. The business manager does consult with the Board's financial advisory when she feels it is necessary to do so.

# East Feliciana Parish School Board

**Daisy F. Slan, Ed.D.**  
Superintendent

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January 7, 2003

Mr. Kyle:

Upon returning to my office on January 3, 2003, I was informed by the auditor that another condition was added to the management letter. Therefore in an effort to comply with the established requirements, an addendum follows below:

## East Feliciana Parish Corrective Action Plan For Fiscal Year 2001-2002 Management Addendum

### Purchasing Process

#### Corrective Action Plan for Conditions 11a/11b & 12b

Superintendent concern with recommendation. The Superintendent will send out a memorandum reminding all supervisors and coordinators responsible for program management and purchasing to submit all purchase orders for review and approval prior to the actual order being placed. Additionally, the business manager will be informed in writing to contact Methods (Vendor used for the accounting software) to review the current accounting program and make whatever changes necessary to allow posting of purchase orders. The current system is programmed for posting invoices. Lastly, the Superintendent will authorize a supervisor to approve purchase orders in her absence if it is for an extended period of time. Because this is a small system, there is no Associate Superintendent.

### Payroll Documentation

#### Corrective Action Plan:

A letter was issued on January 3, 2003 to all supervisors, coordinators, and school administrators reminding them of the procedure for signing in and out. Additionally, these individuals were reminded to put the arrival time as well.

Supervisors will be mandated to review sign-in sheets periodically to ensure that employees assigned to them are following proper procedure and are physically present at the locations where they are purported to be.

Sincerely,

  
Daisy F. Slan, Ed.D.  
Superintendent of Schools

cc: Freddy Smith, Auditor

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EAST FELICIANA PARISH SCHOOL SYSTEM

PERFORMANCE AND STATISTICAL DATA



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**Independent Accountant's Report  
On Applying Agreed-Upon Procedures**

To the Members of the

East Feliciana

East Feliciana Parish School Board

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of East Feliciana Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of East Feliciana Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESDE) Bulletin. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings relate to the accompanying schedules of supplemental information and are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule I)**

**Procedure #1**

We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures,
- Total General Fund Equipment Expenditures,
- Total Local Taxation Revenue,
- Total Local Earnings on Investment in Real Property,
- Total State Revenue in Lieu of Taxes,
- Nonpublic Textbook Revenue, and
- Nonpublic Transportation Revenue.

Additionally, we compared the amounts reported on the schedule to the general ledger trial balance as of June 30, 2001, which supports the amounts in the audited financial statements.

Results of procedure #1

In performing the testing on the sample of expenditures/revenues, we noted no transactions that were inappropriately classified or were recorded at an inappropriate amount. However, in comparing the amounts per the schedule to the amounts reported in the June 30, 2003 general ledger trial balance which support the audited financial statements, the following discrepancies were noted:

	<u>Per Schedule 1</u>	<u>Per Claim TFR</u>
Classroom Teacher Salaries	\$ 3,900,150	\$ 3,890,260
Other Instructional Staff Salaries	\$ 1,661,968	\$ 882,360
Instructional Staff Employee Benefits	\$ 1,082,604	\$ 1,939,814
Purchased Professional and Tech Services	\$ 272,694	\$ 227,808

Education Levels of Public School Staff (Schedule 1)Procedure #1

We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1st.

Results of Procedure #1

No differences were noted between the number of full-time classroom teachers per schedule 4 and schedule 1, or between the schedules and the Oct. 1 payroll records.

Procedure #2

We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

Results of procedure #2

No differences were noted between the number of principals and assistant principals per schedule 4 and schedule 1, or between the schedules and the Oct. 1 payroll records.

Procedure #3

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file to determine if the individual's education level was properly classified on the schedule.

Results of Procedure #3

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

### **Number and Type of Public Schools (Schedule 3)**

#### **Procedure #1**

We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the National School Lunch Program (NSLP) application.

#### **Results of Procedure #1**

We noted no discrepancies between the schools as listed in the National School Lunch Program application and the list supporting the schools represented in the schedule.

### **Experience of Public, Polyspecial, and Polyspecial Classroom Teachers (Schedule 4)**

#### **Procedure #5**

We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file to determine if the individual's experience was properly classified on the schedule.

#### **Results of Procedure #5**

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

### **Public Staff Data (Schedule 5)**

#### **Procedure #7**

We obtained a list of all classroom teachers including their base salary, extra compensation, and ROPC or subired rating status as well as full-time equivalency status as reported on the schedule. From the list, a random sample of 25 teachers was selected. For the teachers selected, we observed the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalency status were properly included on the schedule.

#### **Results of procedure #7**

In our sample of 25 employees, no discrepancies existed between the aforementioned listing and the schedule.

#### **Procedure #8**

We recalculated the average salaries and full-time equivalents reported in the schedule.

#### **Results of procedure #8**

We noted no differences between the averages reported on the schedule and our calculations.

### **Class Size Characteristics (Schedule 6)**

#### **Procedure 8.8**

We obtained a list of teachers and the classes that they teach, with the class size, and reconciled that list to the total classes for each class size category as reported on the schedule. We then traced a random sample of 10 classes to the October list roll books for those classes to determine if the class was properly classified on the schedule.

#### **Results of Procedure 8.8**

The ten classes for which roll books were observed were properly classified on the schedule.

### **Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)**

#### **Procedure 8.10**

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported on the schedule by the East Feliciana Parish School Board.

#### **Results of Procedure 8.10**

No differences were noted.

### **The Graduation Exit Exam for the 21st Century (Schedule 8)**

#### **Procedure 8.11**

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the East Feliciana Parish School Board.

#### **Results of Procedure 8.11**

No differences were noted.

### **The Iowa Tests (Schedule 9)**

#### **Procedure 8.12**

We obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by the East Feliciana Parish School Board.

#### **Results of Procedure 8.12**

No differences were noted.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.





This report is intended solely for the use of management of East Feliciana Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Pauline M. S. Matthews*

December 17, 2012



**EAST FELICIANA PARISH SCHOOL BOARD**  
**CLINTON, LOUISIANA**

**Schedules Required by State Law (R.S. 14:514 - Performance and Statistical Data)**  
**As of and for the Year Ended June 30, 2002**

**Schedule 1 - General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**

This schedule includes general fund instructional and equipment expenditures. It also contains local taxation revenue, earnings on investments, revenue in lieu of taxes, and comparable textbooks and transportation revenue. This data is used either in the Minimum Foundation Program (MFP) formula or is presented directly in the MFP 99% Expenditure Requirement Report.

**Schedule 2 - Education Levels of Public School Staff**

This schedule includes the certificated and uncertificated number and percentage of full-time classroom teachers and the number and percentage of principals and assistant principals with less than a Bachelor's, Master's, Master's +30, Specialist in Education, and Ph. D or Ed. D. degrees. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 3 - Number and Type of Public Schools**

This schedule includes the number of elementary, middle/junior high, secondary and combination schools in operation during the fiscal year. This data is currently reported to the Legislature in the Annual Financial Statistical Report (AFSR).

**Schedule 4 - Experience of Public Teachers and Full-time Classroom Teachers**

This schedule includes the number of years of experience in teaching for assistant principals, principals, and full-time classroom teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 5 - Public School Staff Data**

This schedule includes average classroom teachers' salary using full-time equivalents, including and excluding ROTC and retired reserve teachers. This data is currently reported to the Legislature in the Annual Financial and Statistical Report (AFSR).

**Schedule 6 - Class Size Characteristics**

This schedule includes the percent and number of classes with student enrollment in the following ranges: 1-20, 21-26, 27-33, and 34+ students. This data is currently reported to the legislature in the Annual School Report (ASR).



#### **Schedule 7 - Louisiana Educational Assessment Program (LEAP)**

This schedule represents student performance testing data and includes summary scores by district for grades 4 and 8 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

#### **Schedule 8 - The Graduation Exit Exam**

This schedule represents student performance testing data and includes summary scores by district for grades 10 and 11 in each category tested. Scores are reported as Advanced, Proficient, Basic, Approaching Basic, and Unsatisfactory. This schedule includes three years of data.

#### **Schedule 9 - The IDWA Tests**

This schedule represents student performance testing data and includes a summary score for grades 3, 5, 6, 7 and 8 for each district. The summary score reported is the National Percentile Rank showing relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. This schedule includes three years of data.

**EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA**
**General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2002**
**General Fund Instructional and Support Expenditures**

<b>General Fund Instructional Expenditures:</b>		
Teacher and Student Instruction Activities:		
Classroom Teacher Salaries	\$	5,995,703
Other Instructional Staff Activities		1,071,089
Employee Benefits		2,003,034
Purchased Professional and Technical Services		275,034
Instructional Materials and Supplies		959,491
Instructional Equipment		<u>398,457</u>
Total Teacher and Student Instruction Activities	\$	<u>10,373,818</u>
Other Instructional Activities		268,895
Pupil Support Activities		<u>798,011</u>
Library Equipment for Pupil Support		<u>2,000</u>
Paid Pupil Support Activities		<u>796,011</u>
Instructional Staff Services		<u>1,273,838</u>
Library Equipment for Instructional Staff Services		<u>-</u>
Non Instructional Staff Services		<u>1,273,838</u>
Total General Fund Instructional Expenditures	\$	<u>12,646,548</u>
Total General Fund Equipment Expenditures	\$	<u>398,458</u>

**Certain Local Revenue Sources**

<b>Local Taxation Revenue:</b>		
Constitutional Ad Valorem Taxes		
Reynolds Ad Valorem Tax	\$	175,124
State Service Ad Valorem Tax		789,803
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		911,889
Sales and Use Taxes		<u>2,326,746</u>
Total Local Taxation Revenue	\$	<u>4,192,562</u>
<b>Local Earnings on Investment in Real Property:</b>		
Earnings from 10th Section Property		2,870
Earnings from Other Real Property		<u>2,870</u>
Total Local Earnings on Investments in Real Property	\$	<u>5,740</u>
<b>State Revenue in Lieu of Taxes:</b>		
Revenue Sharing - Constitutional Tax		75,000
Revenue Sharing - Other Taxes		-
Revenue Sharing - Election Purposes		1,000
Other Revenue in Lieu of Taxes		<u>80,000</u>
Total State Revenue in Lieu of Taxes	\$	<u>156,000</u>
Monopoly Textbook Revenue	\$	<u>-</u>
Monopoly Transportation Revenue	\$	<u>-</u>

**EAST FELICIANA PARISH SCHOOL BOARD**  
**CLUMTON, LOUISIANA**

**Education Levels of Public School Staff**  
**As of October 1, 2011**

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	(Certified)		(Uncertified)		(Certified)		(Uncertified)	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Bachelor's Degree	43	88.36%	79	87.44%	-	0.00%	-	0.00%
Master's Degree	18	36.73%	2	2.22%	5	45.16%	-	0.00%
Master's Degree + 30	15	30.61%	-	0.00%	4	40.16%	-	0.00%
Uncertified in Education	1	2.00%	-	0.00%	1	1.00%	-	0.00%
Un. Educ. Ed. D.	1	2.00%	-	0.00%	-	0.00%	-	0.00%
<b>Total</b>	<b>49</b>	<b>100.00%</b>	<b>79</b>	<b>100.00%</b>	<b>10</b>	<b>100.00%</b>		

**EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA****Number and Type of Public Schools  
For the Year Ended June 30, 2003**

Type	Number
Elementary	3
Middle/Jr. High	3
Secondary	2
Combination	1
Total	9

Note: Schools opened or closed during the fiscal year are included in this schedule.

**EAST FELICIANA PARISH SCHOOL BOARD**  
**CLINTON, LOUISIANA**

**Experience of Public Principals and Full-time Classroom Teachers**  
**As of October 1, 2004**

	0-1 yrs	2-4 yrs	4-10 yrs	11-14 yrs	15-19 yrs	20-24 yrs	25+ yrs	Total
Public Principals			1		2	2	1	6
Principals					2		0	2
Classroom Teachers	37	22	47	10	10	6	20	152
Total	37	22	48	10	12	8	21	158

**EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA**

**Public School Staff Data  
For the Year Ended June 30, 2002**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC and (Retired) Teachers</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	<b>32,486.00</b>	<b>32,730.00</b>
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	<b>31,304.00</b>	<b>31,820.00</b>
<b>Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries</b>	<b>178.44</b>	<b>169.81</b>

**Note:** Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employee benefits. Generally, retired teachers retired to teach receive less compensation than non-retired teachers and ROTC teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the last column. This schedule excludes day-in-day substitutes and temporary employees.



**EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA**

**Class Size Characteristics  
As of October 1, 2004**

School Type	Class Size Range							
	1 - 20		21 - 25		26 - 30		30+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	41.15%	35	46.87%	40	8.89%	9	3.05%	3
Elementary Activity Classes	2.00%	1	5.00%	5	40.00%	12	20.00%	6
Middle, High	25.88%	26	37.62%	68	11.68%	13	2.00%	3
Middle, High Activity Classes	11.11%	3	16.67%	5	38.89%	1	30.00%	3
High	46.43%	67	31.58%	50	22.88%	40	3.00%	6
High Activity Classes	18.87%	3	8.33%	1	48.89%	8	8.00%	1
Certification	100.00%	10	0.00%	0	0.00%	0	0.00%	0
Continuation Activity Classes	100.00%	3	0.00%	0	0.00%	0	0.00%	0

**Note:** The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 20 students and maximum enrollment in grades 4-12 is 30 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA**

Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2002

Student Achievement Level Results	English Language Arts						Mathematics					
	2000		2001		2002		2000		2001		2002	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	0	0.00%	2	0.00%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
Proficient	10	0.00%	01	0.00%	14	0.00%	10	0.00%	11	0.00%	7	0.00%
Basic	19	30.77%	08	11.50%	03	10.40%	19	30.00%	08	10.00%	07	10.00%
Approaching Basic	00	0.00%	17	26.80%	11	32.00%	07	11.00%	13	16.00%	26	27.00%
Unsatisfactory	00	0.00%	00	0.00%	11	32.00%	00	0.00%	00	0.00%	00	0.00%
<b>Total</b>	<b>29</b>	<b>100.00%</b>	<b>28</b>	<b>100.00%</b>	<b>28</b>	<b>100.00%</b>	<b>37</b>	<b>100.00%</b>	<b>29</b>	<b>100.00%</b>	<b>34</b>	<b>100.00%</b>

Student Achievement Level Results	Science						Social Studies					
	2000		2001		2002		2000		2001		2002	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 4</b>												
Advanced	1	0.00%	1	0.00%	0	0.00%	1	0.00%	0	0.00%	0	0.00%
Proficient	10	4.00%	0	1.00%	4	1.00%	4	1.00%	0	0.00%	4	1.00%
Basic	19	32.00%	13	36.00%	07	20.00%	19	34.00%	00	0.00%	08	20.00%
Approaching Basic	00	0.00%	00	0.00%	07	20.00%	19	36.00%	00	0.00%	10	24.00%
Unsatisfactory	00	0.00%	00	0.00%	08	27.00%	00	0.00%	10	34.00%	08	24.00%
<b>Total</b>	<b>29</b>	<b>100.00%</b>	<b>24</b>	<b>100.00%</b>	<b>28</b>	<b>100.00%</b>	<b>33</b>	<b>100.00%</b>	<b>10</b>	<b>100.00%</b>	<b>29</b>	<b>100.00%</b>

**EAST FELICIANA PARISH SCHOOL BOARD  
CLINTON, LOUISIANA**
**Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2000**

District Assessment Level Results	English Language Arts						Mathematics					
	2001		2002		2003		2004		2005		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>												
Interpret	0	0.00%	0	0.00%	0	0.00%	1	0.00%	1	0.00%	1	0.00%
Produce	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	1	0.00%
Score	25	10.44%	43	15.00%	14	10.40%	40	10.00%	50	15.00%	40	10.70%
Exceeding/Excell	00	00.00%	00	00.00%	00	00.00%	00	00.00%	00	00.00%	00	00.00%
Unsatisfactory	00	00.00%	01	00.00%	07	10.00%	01	00.00%	00	00.00%	00	00.00%
<b>Total</b>	<b>25</b>	<b>100.00%</b>	<b>43</b>	<b>100.00%</b>	<b>14</b>	<b>100.00%</b>	<b>40</b>	<b>100.00%</b>	<b>50</b>	<b>100.00%</b>	<b>40</b>	<b>100.00%</b>

District Assessment Level Results	Science						Social Studies					
	2001		2002		2003		2004		2005		2006	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 5</b>												
Interpret	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Produce	2	1.00%	4	0.00%	0	0.00%	0	0.00%	1	0.00%	1	0.00%
Score	18	10.00%	41	10.00%	21	10.00%	20	11.00%	40	10.00%	40	10.00%
Exceeding/Excell	00	00.00%	00	00.00%	00	00.00%	00	00.00%	00	00.00%	00	00.00%
Unsatisfactory	00	00.00%	00	00.00%	00	00.00%	00	00.00%	00	00.00%	00	00.00%
<b>Total</b>	<b>18</b>	<b>100.00%</b>	<b>44</b>	<b>100.00%</b>	<b>21</b>	<b>100.00%</b>	<b>18</b>	<b>100.00%</b>	<b>40</b>	<b>100.00%</b>	<b>40</b>	<b>100.00%</b>

**EAST FELICIANA PARISH SCHOOL BOARD**  
**CLINTON, LOUISIANA**

The Graduation Exit Exam for the 21st Century  
 For the Year Ended June 30, 2000

Student Achievement Level/Results	English Language Arts						Mathematics					
	2000		2001		2002		2000		2001		2002	
	Number	Percent	Number	Percent	n	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 10</b>												
Advanced	1	5.00%	0	0.00%	Not Tested		2	10.00%	0	0.00%	Not Tested	
Proficient	0	0.00%	0	0.00%	Not Tested		0	0.00%	7	41.66%	Not Tested	
Basic	40	20.00%	47	26.11%	Not Tested		40	20.00%	40	20.00%	Not Tested	
Approaching Basic	60	30.00%	60	32.00%	Not Tested		40	20.00%	34	20.00%	Not Tested	
Unsatisfactory	70	35.00%	57	30.55%	Not Tested		50	25.00%	21	11.66%	Not Tested	
<b>Total</b>	<b>171</b>	<b>100.00%</b>	<b>167</b>	<b>100.00%</b>			<b>140</b>	<b>100.00%</b>	<b>102</b>	<b>100.00%</b>		

Student Achievement Level/Results	Science						Social Studies					
	2000		2001		2002		2000		2001		2002	
	Number	Percent	Number	Percent	n	Percent	Number	Percent	Number	Percent	Number	Percent
<b>Grade 11</b>												
Advanced	4	8.8%	Not Tested		Not Tested		0	0.00%	Not Tested		Not Tested	
Proficient	0	0.00%	Not Tested		Not Tested		4	8.8%	Not Tested		Not Tested	
Basic	21	44.00%	Not Tested		Not Tested		27	56.00%	Not Tested		Not Tested	
Approaching Basic	30	61.60%	Not Tested		Not Tested		41	84.00%	Not Tested		Not Tested	
Unsatisfactory	103	100.00%	Not Tested		Not Tested		50	100.00%	Not Tested		Not Tested	
<b>Total</b>	<b>164</b>	<b>100.00%</b>					<b>104</b>	<b>100.00%</b>				

**EAST PELICAN PARISH SCHOOL BOARD  
CLINTON, LOUISIANA**

**The IDRA Tests  
For the Year Ended June 30, 2002**

	Composite		
	2002	2001	2000
<b>Test of Basic Skills (TBS)</b>			
Grade 3	38	38	42
Grade 5	38	34	29
Grade 6	38	28	25
Grade 7	29	28	24
<b>Tests of Educational Development (TED)</b>			
Grade 8	28	31	31

Scores are reported by National Percentile Rank. A student's National Percentile Rank shows the student's relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. A student with a score of 72 indicates that the student scored the same or better than 72 percent of the students in the norm group.